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Submitted

TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

No. ~~247~~ 62

FRANKLIN McVEAGH, PLAINTIFF IN ERROR,

vs.

AUGUST NEUHAUS, COLLECTOR OF TAXES FOR THE TOWN OF SOUTH CHICAGO, THE COMMERCIAL NATIONAL BANK OF CHICAGO, ET AL.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

Dismissed

FILED AUGUST 16, 1869.

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1 UNITED STATES OF AMERICA,
State of Illinois, Supreme Court, 3d Grand Division, ss:

Pleas before the honorable the justices of the supreme court of the State of Illinois in and for the third grand division thereof, at a term begun & held at the court-house in the city of Ottawa, in the county of La Salle, on the second Tuesday, being the eighth day, of September, in the year of our Lord one thousand eight hundred and sixty-eight, and of the independence of the United States the ninety-second.

Present, the Honorable Sidney Breese, chief justice.
" " " Charles B. Lawrence, justice.
" " " Pinkney H. Walker, justice.
" " " Robert G. Ingersoll, att'y gen'l.
H. A. McCaleb, sheriff of La Salle County.
Attest: WOODBURY M. TAYLOR, *Clerk.*

2 Be it remembered that heretofore, to wit, on the seventh day of September, in the year aforesaid, there was filed in the office of the clerk of the supreme court a certain record of proceedings of the circuit court of Cook County in said State; which said record is in words & figures following, to wit:

3 Circuit court of Cook County.—In chancery.

FRANKLIN MACVEAGH
vs.
THE COMMERCIAL NATIONAL BANK OF CHICAGO ET AL. } Bill.

Decree, May 18, 1868.

Messrs. Mattocks & Mason, sol'rs for compl'ts.
E. B. Wight and E. Anthony, sol'rs for def'ts.

Transcript of the record.

4 UNITED STATES OF AMERICA,
State of Illinois, County of Cook, ss:

Pleas before the Honorable Erastus S. Williams, judge of the seventh judicial circuit of the State of Illinois, and sole presiding judge of the circuit court of Cook County in the State aforesaid, and at a term thereof, begun and held at the court-house in the city of Chicago, in said county, on the third Monday, being the eighteenth day of May, in the year of our Lord one thousand eight hundred and sixty-eight, and of the independence of the said United States the ninety-second.

Present, Honorable Erastus S. Williams, judge of the 7th judicial circuit of the State of Illinois; Charles H. Reed, State's attorney; John L. Beveridge, sheriff of Cook County.
Attest: WILLIAM L. CHURCH, *Clerk.*

5 *Bill of complaint.*

Be it remembered that heretofore, to wit, on the 25th day of April, in the year aforesaid, Franklin MacVeagh, by Messrs. Mattock and Mason, his solicitors, filed in the court aforesaid his certain bill of complaint against August Newhaus, collector, &c., in words and figures following, viz:

In circuit court of Cook County.

STATE OF ILLINOIS, *Cook County, ss:*

To the Honorable Erastus S. Williams, judge of said court, in chancery sitting:

Your orator, Franklin MacVeagh, brings this his bill against August Newhaus, collector of taxes for the town of South Chicago, and the Commercial National Bank of Chicago, and thereupon complaining shows unto your honor that he resides in the city of Chicago, county and State aforesaid; and that he brings this his bill of complaint not only for himself, but on behalf of all the stockholders of said bank who are entitled to the relief herein prayed, of whom there are many.

6

That prior to the first of June, A. D. 1867, the assessor of taxes within and for the town of South Chicago duly called on your orator to make a correct statement of his taxable property in said town to be taxed for the year 1867, together with its value, as by law required, which your orator, prior to that day, accordingly did, and delivered the same to the said assessor.

And your orator therein included his personal property valued at eight hundred dollars, listing the same in said statement according to its value and ownership on the 1st day of April, A. D. 1867, and from which said personal property your orator made and claimed no deductions, the said property not being of a character to admit thereof.

7

Your orator further shows unto your honor that said assessor of the town of South Chicago, on or before the 1st day of July, A. D. 1867, made his certain tax list or assessment roll of the personal property in said town of South Chicago, alleged to be liable to taxation (other than municipal) for the year 1867, which assessment or tax list contained the names of all persons whose personal property was designed for that year to be assessed for State, county, and town taxes, and was substantially as follows:

Said assessment or tax list contained, alphabetically arranged, the names of said persons, with the valuation of their personal property in separate columns under the heading and in form thus:

8

List of taxable personal property in the town of South Chicago, in the county of Cook, and State of Illinois, assessed for the year 1867.

Names.	Total valuation.
	Dollars.
"A."	$500
"B."	775
"C."	400

And so on to the end of the alphabet, and among said names that of your orator appears, the valuation of his personal property being placed at eight hundred dollars, and listed and valued with reference to the ownership and value thereof April 1st, 1867.

Your orator further shows unto your honor that at the close of the names, under the letter "B," and falling under said letter, said assessor

9 placed on said tax list or assessment after July 1st, 1867, and in pursuance of instructions to that effect from the auditor of public accounts under that date, certain lists of stockholders in certain banks and banking associations, or banks organized under acts of Congress, and styled "national banks," and all banking associations or banks organized under and by virtue of State authority in said town, and said lists were made out in said assessment or tax list under heading and in separate columns, thus:

Stockholders City National Bank of Chicago.—Capital, $250,000.

Names.	Total value.
"A."	$2,500 00
"B."	334 00
"C."	1,666 66

10 And so on, giving the same heading, with the exception of the name of the bank, and amount of its capital, to the list of stockholders of each bank or banking association, and each list giving in one column the names of the stockholders of each of the said several national and State banks in said town, and in another the alleged total valuation of stock held by each shareholder, said list using indifferently the words "shareholder" and "stockholder;" but it was nowhere made to appear, and did nowhere appear in said list, what number of shares was held by each of said shareholders respectively, nor at what valuation each of the same was pretended to be fixed by said assessor in said tax list or assessment.

11 Your orator further shows unto your honor, that the said total valuation of all the shares to each stockholder was pretended to be fixed by the assessor aforesaid, after July 1st, 1867, as aforesaid, and no deductions whatever were made from the value of any of said shares, or from any of said banks or banking associations, except that your orator believes that the value of some real estate was deducted from the total valuation of all the shares of one of the said State banks or banking association.

Your orator further shows unto your honor, that one of the several lists of said banks and banking associations (there being a list for each bank or association) purported to give the names of the stockholders of the Commercial National Bank of Chicago, and among them the name of your orator appears, the valuation of such shares as he was alleged

12 to hold being placed at a total of sixteen hundred and sixty-seven dollars; but the number of shares is not given, nor is any deduction, of any nature or description, made therefrom.

Your orator futher shows unto your honor that he was never, in any manner, notified or required to list his shares of the capital stock of said Commercial National Bank for taxation by the said assessor of said town of South Chicago, nor was he ever informed, or in any manner notified, of the listing or valuation of any shares therein belonging to him, or that any such listing or valuation was to be, or was being, or had been made, until after the issuance of the warrant hereinafter named, nor had he ever any opportunity afforded to him to be heard in regard or in relation thereto, as to number or valuation thereof, or any other particulars.

Your orator further shows unto your honor, that after the return of said assessment or tax list by said town assessor, as aforesaid, the
13 rate of State, county, and town tax for the year 1867 was certified by the county clerk of said county, to wit, on the 16th day of December, 1867; and after the issuance of the next mentioned warrant, as appears therefrom, and a pretended warrant was issued and delivered to said Collector Newhaus to execute for the collection of taxes assessed upon the personal property alleged to be liable to taxation in the town of South Chicago aforesaid; which said pretended warrant bears date and was issued December 15, 1867, and was therefore void, as your orator charges.

And your orator further shows unto your honor that an assessment roll or tax list was made out, being a copy of the aforementioned assessment or tax list aforesaid, but containing the State, county, and town tax, extended into separate columns in connection therewith (which tax list was not so extended on the aforementioned assessment or tax
14 list), and being in form as follows, to wit:

Said roll was headed as follows:

"*List of taxable personal property in the town of South Chicago, in the county of Cook, and State of Illinois, assessed for the year* 1867."

Then followed, alphabetically arranged, the names of persons taxed as owners of said property, with the valuation and tax extended in separate columns, and under the heads, as follows:

Names.	Total value.	State tax.	Co. tax.	Town tax.	Dist. school tax.	Road tax.	Total tax.
	Dollars.	*Doll. Cents.*	*Dolls. Cents.*	*Dolls. Cents.*	*Dolls. Cents.*	*Dolls. Cents.*	*Dolls. Cents.*
A	800 00	6 16	4 80	16			11 12
B	750 00	5 78	4 50	15			10 43

And so on to the end of the alphabet; and among said names that of your orator appears, his personal property being valued at eight hundred dollars, and the total tax extended thereon being eleven and
15 $\frac{12}{100}$ dollars.

Your orator further shows unto your honor, that at the close of the names, under the letter "B," and ——— under said letter, said assessment roll continued and contained lists of the stockholders of the banks and banking associations located in the county of Cook aforesaid, and organized under national and State authority, under the heading, as follows:

Stockholders City National Bank of Chicago.—Capital, $250,000 00.

And so on, giving the same heading, with the exception of the name of the bank and amount of capital to each of said lists, and placing the names of stockholders and the valuation and tax in separate columns, as follows:

Names.	Total value.	State tax.	Co. tax.	Town tax.	Total tax.
	Dollars.	*Dolls. Cents.*	*Dolls. Cents.*	*Dolls. Tax.*	*Dolls. Tax.*
A	2,500	19 25	15 00	50	34 75
B					

16 But it was nowhere made to appear, and did nowhere appear, what number of shares was held by each of said stockholders respect-

ively, nor at what valuation each of the same was fixed by said assessment roll, and to said assessment roll the aforementioned alleged warrant was annexed (constituting, with said roll, the whole of said warrant), in the words and figures following, to wit:

STATE OF ILLINOIS, *Cook County, ss:*

To the people of the State of Illinois, to August Newhaus, collector of the town of South Chicago, in said county of Cook, greeting:

You are hereby commanded to levy and collect from the several persons named in the roll hereto annexed, and herewith committed to you, the several sums of money mentioned in the column headed,
17 "Total tax" of said roll, opposite to their respective names, the same being the assessment roll for the tax assessed upon said property in said town the current year; you will proceed to collect the taxes mentioned in said tax list, and for that purpose you will call at least one upon each person taxed, at his, her, or their place of business (if he, she, or they reside in said town), and make demand of the taxes charged to him, her, or them, upon his, her, or their property. And in case any person or persons named in said list shall neglect or refuse to pay the tax imposed upon him, her, or them, you shall levy the same by distress and sale of the goods and chattels of the person or persons who ought to pay the same. And in case any person or persons named in said tax list, upon whom any tax is assessed shall have removed out of said town (or city, as the case may be) after the assessment was
18 made, into any other town or city in said county, or shall reside in any other town or city in said county, you shall levy and collect such tax of the goods and chattels of the person or persons so assessed in any city or town in said county to which such person shall have removed, or in which he or she shall reside.

And in case of such levy of goods and chattels by you, you will give public notice of the time and place of sale of the property to be sold at least six days previous to the sale, by advertisements, in writing, to be posted up in at least three public places in said town, and at such time and place you will, if the same shall not be redeemed by the payment of the taxes, sell the same by public auction.

If the property thus distressed shall be sold for more than the amount of taxes and your fees, you will return the surplus to the person in whose possession such property was when the distress was made,
19 if no claim shall be made to such surplus by any other person.

If any other person shall claim such surplus, on the ground that such property belonged to him, and such claim be admitted by the person for whose tax the same was distrained, you will pay such surplus to said owner. Out of the monies collected by you by virtue hereof, after deducting the legal fees and charges to which you are entitled, you will pay over as follows, to wit:

To the treasurer of the commissioners of highways of said town, the amount of tax collected for the support of highways and bridges, and to the supervisors of the town all other monies which shall have been collected therein, to defray any other town expenses.

To the township treasurer the school fund tax, and to the county treasurer, the State and county tax collected by you; all of which
20 payments herein specified you are required to make on or before the fifteenth day of February next.

Hereof fail not to make returns of your doings, by virtue hereof, under the penalties of the law in such case made and provided.

In testimony whereof, we have hereunto set our hands and affixed the seal of the county court of said county this fifteenth day of December, A. D. 1867.

[SEAL] (Signed) C. B. FARWELL,
Chairman of the Board of Supervisors.
EDWARD S. SOLOMON,
County Clerk.

Which said pretended warrant was delivered to said defendant, August Newhaus, to execute as therein commanded, in December, A. D. 1876.

Your orator further shows unto your honor, that on the 3d day of April, A. D. 1867, he paid to said collector the amount of the tax levied on his personal property as aforesaid, and took his receipt there-
21 fore, a copy whereof is annexed, marked "A."

Your orator further shows unto your honor, that on the first day of July, A. D. 1867, your orator owed debts contracted after the first day of April, 1867, and indeed after the 1st of May of that year, in good faith, to the amount of three thousand dollars, of which fifteen hundred dollars was for money borrowed to pay for your orator's shares of stock in said bank, for adequate and actual consideration received and not otherwise, not including therein any bond, note, or obligation of any kind given to any mutual insurance company, nor any unpaid subscription to any religious, literary, scientific, or charitable institution or society, nor any subscription to or instalment payable on the capital stock of any company incorporated or unincorporated, or any obligation as a surety for others.

Your orator further shows unto your honor, that he was on
22 the 1st day of July, 1867, the owner of fifty shares of the capital stock of Commercial National Bank of Chicago, organized and doing business under the act of Congress, entitled "An act to provide a national currency, secured by a pledge of United States bonds, deposited for the circulation and redemption thereof," approved June 3d, 1864, commonly called the "national currency act" or "national bank act," and was such owner on the 1st day of July, A. D. 1867; but which of said shares are intended to be assessed and of what value, your orator cannot tell from an examination of the assessment or assessment roll and warrant aforesaid, or either of them.

Your orator further shows unto your honor that the "Treasurer Bank," the "State Savings Institution," the "Merchants' Loan and Trust Company," and the "Merchants, Farmers, and Mechanics' Savings Bank" are banks and banking associations organized and doing business in the county of Cook under the laws of the State of Illinois, and prior to the 1st day of June, 1867, as your orator is informed and
23 believes, the capital stock of said State banks and banking associations, together with their surplus profits and reserved funds (of which all were possessed), were duly listed for taxation for the year 1867, but after the passage of the act of 13th of June, 1867, hereinafter enumerated, the assessment or tax list, so far as made in that particular, was annulled, and the shareholders or shares of said State banks and banking associations assessed as aforesaid, and said banks and banking associations not otherwise assessed for the year 1867.

Your orator further shows unto your honor that in the said alleged warrant it appears that a tax of $\$23\frac{17}{100}$ dollars is pretended to be levied upon the said national bank stock, alleged to be owned by your orator, but upon how many or what shares does not appear, or whether as against your orator or said Commercial National Bank does not appear therefrom as your orator from an inspection thereof declares.

And your orator further shows unto your honor that, from the
24 facts aforesaid, said tax is but a part of the total tax of $1,158 35
dollars, levied against said Commercial National Bank, to wit, all the shares thereof, and as such is null and void.

Your orator further shows unto your honor that said pretended assessment or tax upon you orator's said fifty shares, or some of them, as aforesaid, is claimed to have been made, as your orator is informed, by virtue of the provisions of certain alleged act of the general assembly of the State of Illinois, entitled "An act to provide for the assessment and collection of taxes on the shares of capital stock in banks and banking associations," approved June 13, 1867.

That the said August Newhaus, town collector aforesaid, claims that the pretended tax aforesaid was lawfully levied under the alleged law aforesaid, and claims the power and threatens to sell all the shares of your orator in said Commercial National Bank of Chicago, to make therefrom the amount of the alleged and pretended tax thereon, so
25 pretended to have been levied as aforesaid; and it is pretended by said collector and other of the authorities of Cook County aforesaid, that said pretended tax is a lien upon the shares of your orator so owned by him as aforesaid.

And your orator further shows unto your honor that the managing officers of said Commercial National Bank pretend that they are obliged by the act aforesaid, to retain, out of any dividends to come to your orator upon his said stock aforesaid, so much as may be necessary to pay the alleged tax so as aforesaid pretended to be levied, and threaten so to do, and your orator charges that certain dividends are due to him from said bank on his shares aforesaid.

Your orator further shows unto your honor that if the said August Newhaus, town collector of the town of South Chicago aforesaid, and said Commercial National Bank, or either of them, be permitted to carry out their threats as aforesaid, your orator will be subjected to a mulliplicity of suits, to great loss of money, and other incidental
26 and unevitable damage, and irreparable mischief will be done him in the premises, and that already, such the proceedings of said collector have operated, and still opperate to embarrass your orator and cast a cloud upon his ownership of and control over his said shares of stock in said bank as aforesaid.

And your orator further shows unto your honor that the said act of the general assembly of the State of Illinois, approved June 13, 1867, was not passed at a regular session of said general assembly, but was passed at a special session thereof, which commenced under a proclamation of the governor of said State on the 11th day of June, A. D. 1867, as by reference to the printed journals of said special session will more fully appear.

Your orator further shows unto your honor that the pretended warrant aforesaid is void upon his face, and in this connection your orator shows unto your honor that since its issuance the date of said
27 warrant has been unlawfully changed from the 15th to the 16th of December, 1867, and this change has been made since the 26th of February, 1868; but not only is said warrant void by reason of the date thereof, but for other reasons apparent upon its face.

And said warrant has also expired, and become exhausted, and no levy can lawfully be made, or other action lawfully taken thereon, if any such could ever have been made or taken.

Your orator further shows unto your honor that he is not liable to be taxed upon his said shares of national bank stock for the year 1867, by or under the authority of the State of Illinois.

Your orator further shows unto your honor, and charges the fact to be, that the said act of June 13, 1867, of the general assembly of the State of Illinois, so far as the same attempts to authorize the levy and collection of a tax on or in respect to shares in national banks for the year 1867 (if not otherwise), is void because repugnant and contrary to the Constitution of the United States and of this State and to
28 the provisions of the national banking act herein before referred to.

And your orator further shows unto your honor, and charge the fact to be, that the said aforementioned pretended tax is void by reason of the mode and manner in which the same was pretended to be levied, which was and is contrary to the Constitution, and said specifically named law of the United States, and the constitution and laws of the State of Illinois.

And your orator well hoped the said defendants would have ceased their threats as aforesaid, and that said pretended tax would have been cancelled and its collection abandoned.

But now so it is, may it please your honor, that said defendants, combining and confederating with divers others to your orator unknown, but whom, when their names are known, your orator prays may be made parties hereto with proper and apt words to charge them, and combining how to harrass, annoy, and damnify your orator in the prem-
29 ises, neglect and refuse so to do, and in excuse thereof set up a variety of unfounded pretences; all which sayings, doings, and pretences are contrary to equity and good concience, and pend to the manifest injury of your orator in the premises.

In tender considerations whereof, and forasmuch as your orator is remidiless in the premises at and by the strict rules of common law, and cannot have adequate relief save in a court of equity, where matters of this kind are cognizable and relievable; to the end that said defendants may fully answer the premises, but not upon oath, their answers upon oath being hereby waived, pursuant to the truth, and may, if they can, show why your orator is not entitled to the relief herein prayed.

That said aforementioned and pretended tax may be declared null and void, decree to be cancelled, and the collection thereof perpetually enjoined, and that in the mean time said defendant, August
30 Newhaus, be temporarily enjoined from making any effort to collect said tax by levy and sale, or otherwise.

And that said defendant, the Commercial National Bank of Chicago, be enjoined from deducting, or attempting to deduct, said tax from any dividend due, or to become due, to your orator, and from in any way aiding in the collection or securing the collection of said pretended tax.

And for such further and other relief as required by the nature of your orator's case, and as may be agreeable to equity and good concience.

May it please your honor to grant unto your orator not only the people's writ of subpœna issuing out of and under the seal of this honorable court, therein and thereby commanding said defendants, at a certain day and under a certain penalty, to be thereunder written, to be and appear before this honorable court and stand to and abide by and perform the further order and decree of the court herein, but also the most gracious writ of injunction likewise so issuing, and therein
31 commanding the said defendants absolutely to resist and refrain as herein before prayed.

And, as in duty bound, will ever pray, &c.

FRANKLIN MACVEAGH,
By MATTOCK & MASON,
His Solicitors.

M. W. FULLER, *of Counsel.*

32 *Ehibit "A."*

CHICAGO, *April 3d*, 1868.

STATE OF ILLINOIS, *Cook County, ss:*

Received of Franklin McVegh, eleven dollars and 12 cents, in full of State, county, town, school, and road taxes, due for the year 1867, on the personal property as valued below, to wit:

	Total tax.	
Valuation, 800.....on Personal property: 302 Wabash.	11	12

AUGUST NEWHAUS,
Collector South Chicago.
J. SPEAR.

33 *Amendments to bill.*

And thereupon, afterwards, to wit, on the 16th day of May, in the year last aforesaid, said complainant, by his said solicitors, filed in the court aforesaid, by leave of the court, his certain amended bill of complaint in said cause, in words any figures following, viz:

In circuit court of Cook County.

STATE OF ILLINOIS, *Cook County, ss:*

FRANKLIN MCVEAGH
vs.
AUGUSTUS NEWHAUS, COLLECTOR OF TAXES FOR the town of South Chicago, & the Commercial National Bank of Chicago. } Bill.

To Honor. E. S. Williams, judge of said court, &c.:

Your orator, Franklin McVeagh, by leave of court amending his said bill of complaint, makes Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry,
34 Wm. H. Kretsinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King parties defendant hereto, and complainant says that said last-named defendants constitute the board of directors of said Commercial National Bank of Chiago, and that as such they withold from your orator certain dividends upon his said stock in said Commercial National Bank, as set forth in his said bill of complaint herein, to which he is entitled and which belong to him, and which your orator avers are now due and payable to him, and threaten to pay the illegal tax in question herein to said August Newhaus, collector as aforesaid, although believing and knowing the same to be illegal, and that they have nor right to pay the same, nor deduct the same from your orator's said dividends.

That your orator has notified them not to pay said illegal tax, and has demanded of them that they pay over to him his said dividends, but said last-named defendants have refused and continue to refuse
35 to pay him the same or permit any of the officers of said bank to do so.

And said defendants have declared their intention to pay said illegal tax and deduct the same so paid from your orator's said dividends; and your orator avers that they will do so if not prevented by the order and injunction of this honorable court.

And your orator further shows that such deduction from his dividends, and such attempted action of said board of directors, tend directly to, and will, if allowed, depreciate all the stock of said bank, and that of your orator in common with the other shares.

And these proceedings, refusals, and threats, and such the contemplated action of said board of directors, are and would be in violation of the charter of said bank, and in breach of the trusts committed to, and the duties imposed upon, said board of directors under said charter.

Whereupon your orator prays for process against the last-named defendants, and for injunction relief as already prayed.

And as in duty bound, &c.,

36 FRANKLIN McVEAGH,
By MATTOCK & MASON, *his Sol's.*

Appearance of defendants.

And thereupon, afterwards, to wit, on the day and year last aforesaid, said defendants, the Commercial National Bank of Chicago, and others, by E. B. Wight, esq., their solicitor, filed their appearance in writing in said cause, and also their certain demurrer to said bill and amended bill of complaint in words and figures following, viz:

In circuit court of Cook County.

STATE OF ILLINOIS, *Cook County, ss:*

FRANKLIN McVEAGH
vs.
AUGUST NEWHAUS, COLLECTOR, &C., THE COMmercial National Bank of Chicago, and Henry F. Eames, et al.

The Commercial National Bank of Chicago, Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer Albert Keep,
William H. Ferry, William H. Kretsinger, Alonzo Campbell, Alfred
37 Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, by E. B. Wight, their solicitor, do hereby waive service of process herein, and enter their appearance in the above cause, and file their demurrer herein, and consent that the decision of the court may be at once taken and entered herein.

Chicago, May 11th, 1868.

E. B. WIGHT,
Solicitor for the above-named Defendants.

Demurrer of Commercial National Bank et al.

In circuit court of Cook County.

STATE OF ILLINOIS, *Cook County, ss:*

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS, COLLECTOR, &c., THE Commercial National Bank of Chicago, & Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Kretsinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King.

These defendants, respectively, excepting August Newhaus, by
38 protestation, not confessing or acknowledging all or any of the matter and things in the said complainant's bill to be true, in such manner and form as the same are therein set forth and alleged, do demur thereto; for cause of demurrer show that the said complainant hath not, in and by his said bill, made or stated such a case as doth or ought to entitled him to any such discovery or relief as is thereby sought and prayed for, from or against these defendant. Wherefore these defendants demands the judgment of this honorable court whether they shall be compelled to make any further or other answer to said bill, or any of the matter and things therein contained, and pray to be hence dismissed with their reasonable costs in this behalf sustained.

E. B. WIGHT,
Solicitor for the above-named Def'ts.

And thereupon afterwards, to wit, on the day and year last aforesaid, said defendants, August Newhaus, by E. Anthony, esq'r., his solicitor, filed in the court aforesaid his certain demurrer to said bill and
39 amended bill of complaint in words and figures following, viz:

Demurrer of A. Newhaus.

The circuit court of Cook County.

STATE OF ILLINOIS, *Cook County, ss:*

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS, COLLECTOR OF STATE taxes for the town of South Chicago. } In chancery.

The demurrer of August Newhaus, defendant, to the bill of complaint of Franklin McVeagh, complainant.

This defendant, by protestation, not confessing or acknowledging all or any of the matters and things in the said complainant's bill to be true, in such manner and form as the same are therein set forth and alleged, doth demur thereto, and for cause of demurrer showeth that the said complainant hath not, in and by his said bill, made or stated such a case as doth or ought to entitle him to maintain his said bill, or to entitle him to any such relief as is thereby sought and prayed for, from or

against this defendant, as this court has not jurisdiction in this
40 case. Wherefor this defendant demands the judgment of this honorable court whether he shall be compelled to make any further or other answer to the said bill, or any of the matters and things therein contained, and prays to be hence dismissed with his reasonable costs in this behalf sustained.

E. ANTHONY,
Solicitor for Def't.

Decree.

And thereupon afterwards, to wit, on the 18th day of May, in the year last aforesaid, to wit, at the May term of said court, the following proceedings, among other, were had and of record therein in said court, viz:

29343—805.

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS, COLLECTOR OF THE TOWN of South Chicago, the Commercial National Bank of Chicago, & Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. T. Pulsifer, Albert Keep, Wm. H. Kretsinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, & Henry W. King.

This day came the said complainant, by Melville W. Fuller,
41 esq., of counsel, whereupon on motion ordered, that the complainant have leave to amend his bill of complaint in said cause by making Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, Wm. H. Kretsinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King parties defendants thereto, and otherwise, as he shall be advised by counsel; and the complainant having filed his said amendments, the said defendants, and the Commercial National Bank of Chicago, defendant in the original bill of complaint, the said defendants, by E. B. Wight, esq., their solicitor, thereupon came and entered their appearance in said cause, and filed their demurrer to said bill of complaint as for want of equity. And thereupon came also the said defendant, August Newhaus, by E. Anthony, esq., his solicitor, and entered his appearance in said cause, and filed his demurred to said bill of complaint as amended. Whereupon said cause came on to be heard upon the said demurrers of said defendants to said bill of
42 complaint as amended, and was argued by counsel; and the court, having carefully considered the same, and being fully advised in the premises, doth find that the said bill of complaint as amended as aforesaid, and the matters therein stated and set forth, are not sufficient in equity to entitled said complainant to the relief therein prayed for against said defendants, and that said defendants are not, nor is either of them, bound to answer the same.

It is therefore ordered and adjudged and decreed that the complainant said bill of complaint as amended be and it is hereby dismissed out of this court for want of equity, and that said defendants recover of said complainant this costs in their behalf expended, to be taxed, and that they have execution therefore.

43 STATE OF ILLINOIS, *County of Cook, ss:*

I, William L. Church, clerk of the court aforesaid, do hereby certify the above and foregoing to be a true, perfect, and complete transcript of the pleadings filed and the proceedings had and entered in said court in a certain cause lately pending therein on the chancery side of said court, wherein Franklin MacVeagh was complainant, and the Commercial National Bank of Chicago and others were defendants, as appears by the records and files of said court in my office.

In witness whereof, I have hereunto set my hand and affixed the seal of said court, this 11th day of August, A. D. 1868.

[SEAL.] WM. L. CHURCH, *Clerk.*

Fees, $10.50.

[Stamp.]

44 In supreme court of Illinois.—Sept. T., 1868.

FRANKLIN MCVEAGH, PL'F IN ERROR,
vs.
A. NEWHAUS ET ALS., DEF'TS IN ERROR.

And now, on this second Tuesday of September, 1868, before the judges of our said supreme court, sitting in the grand division thereof, comes said pl'f in error, by M. W. Fuller, his att'y, & says that, in the record & proceedings aforesaid & in rendering the judgment aforesaid, there is manifest error, in this, to wit, the court below erred in sustaining the demurrers of said def'ts below, & each of them, & in rendering judgment against said pl'f in error, compl't below; whereas said judgment ought to have been in favor of compl't below & against def'ts below. Wherefore, for the errors aforesaid & other errors in the record & judgment aforesaid, the pl'f in error pray that said judgment may be reversed & altogether held for nought, & he be restored to all things he has lost by reason of said judgment, &c.

M. F. FULLER,
Att'y for Pl'f in Error.

45 And now comes the Commercial National Bank, & Henry F. Eames, and all other def'ts except Newhaus, by E. B. Wight, their att'y, & say that in the record & proceedings aforesaid, & in rendering the judgment aforesaid, there is no error. Wherefore they pray that said judgment may be in all things obtained.

E. B. WIGHT,
Att'y for Def'ts in Error.

And now comes August Newhaus, one of the def'ts in error, impleaded, &c., and by his attorney, E. Anthony, saith not in the record & proceedings aforesaid, there is no error.

E. ANTHONY,
Att'y for Newhaus.

Upon the back of which record there appears the following endorsement & filing:

Franklin McVeagh, pl'ff in error, vs. A. Newhaus et al., def't in error. Record.

Filed September 7th, 1868.

W. M. TAYLOR, *Clk.*

46 And afterward, to wit, on the eighteenth day of September, A. D. 1868, the same being one of the days of the September term of said court, the following, among other proceedings, were had and entered of record herein:

138.

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS ET AL. } Error to Cook.

On this day this cause coming on to be heard, the plaintiff in error, by Melville W. Fuller, his attorney, submits this cause upon briefs and arguments filed.

47 And afterward, to wit, on the nineteenth day of September, A. D. 1868, the same being one of the days of the said September term of this court, the following, among other proceedings, were had & entered of record herein:

138.

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS ET AL. } Error to Cook.

On this day this cause coming on to be heard, the defendants in error, by S. A. Irvin, their attorney, submit this cause upon briefs and arguments already filed.

48 And afterward, to wit, on the 29th day of January, A. D. 1869, in vacation, after the said September term of this court, the following opinion of the court was filed in the clerk's office, which is in words and figures following, to wit:

No. 138.

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS ET AL. } Error to Cook.

Opinion by Breese, Ch. Justice.

This case differs in no respect from the preceding case, except that in this the assessment upon the bank shares was for State and county purposes for the year 1867.

The principles involved are the same, and the same judgment must be given, that the decree of the circuit court be affirmed.

49 And afterwards, to wit, on the fifteenth day of February, A. D. 1869, in vacation, after September term, A. D. 1868, there was filed in the office of the clerk of this court an order or certificate in words & figures following, to wit:

50 In supreme court of State of Illinois.—In vacation after the September term, A. D. 1868.

FRANKLIN MCVEAGH, PL'FF IN ERROR,
vs.
AUGUST NEWHAUS, COLLECTOR OF TAXES FOR the town of South Chicago, the Commercial National Bank of Chicago, Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, directors of the Commercial National Bank of Chicago. } Error to Cook.

This cause, coming on to be heard upon errors joined, was fully argued at the September term, A. D. 1868, of this court; and the court, being now fully advised in the premises, doth order, adjudge, and
51 decree that the decree of the court below dismissing said

complainant's said bill of complaint be, and it is hereby, in all things affirmed, at the costs of said plaintiff in error. Whereupon, on motion of the solicitor of the plaintiff in error, it is by this court certified herein that in this suit the validity of a certain statute of the State of Illinois, to wit, the fifth and sixth sections of a certain statute of said State, approved June 13th, 1867, and entitled "An act to provide for the assessment and collection of taxes on the shares of capital stock in banks and banking associations," was drawn in question on the ground that said statute was repugnant to the Constitution and laws of the United States, and the decision of this court is in favor of the validity of said statute; and the validity of an assessment of taxes, by and under the authority of the State of Illinois, was drawn in question in this suit on the ground that said assessment was and is void,
52 because in repugnance to the Constitution and laws of the United States, and the decision of this court is in favor of the validity of said assessment, under the authority of the State in that behalf.

And it is further certified that in this suit was drawn in question the construction of the 41st section, and its provisoes, of a certain statute of the United States, approved June 3, 1864, and entitled "An act to provide a national currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof," and the decision of this court was against the right, privilege, or exemption set out and claimed by the plaintiff in error herein. And it is ordered that this certificate accompany and be made part of the order of affirmance aforesaid.

Done at chambers in the city of Springfield this tenth day of February, 1869.

SIDNEY BREESE,
Chief Justice Supreme Court.

53 STATE OF ILLINOIS, *ss:*

I, Woodbury M. Taylor, clerk of the Supreme Court of the State of Illinois for the third grand division thereof, do hereby certify, in answer to a writ of error from the circuit court of the United States for the northern district of Illinois, that the above & foregoing is a true, full, & complete copy of all the proceedings, including the record of the court below, in a certain cause lately pending herein, & wherein Franklin McVeagh was plaintiff in error, & August Newhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, & Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Albert Cowles, Henry H. Taylor, N. O. Williams, & Henry W. King were defendants in error.

In witness whereof, I have hereunto set my hand and the seal of said supreme court at Ottawa, this 6th day of July, A. D. 1869.

[SEAL.] W. M. TAYLOR.

54 In Supreme Court of the United States.—Of December Term, A. D. 1869.

FRANKLIN MCVEAGH
vs.
AUGUST NEWHAUS, COLLECTOR OF TAXES FOR the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King. } In error.

Afterwards, to wit, on the first Monday of December, in this same term, before the justices of the Supreme Court of the United States, at the capitol, in the city of Washington, comes the said Franklin McVeagh, by James H. Roberts, Melville W. Fuller, and Mattocks & Mason, his attorneys, and says that in the record and proceedings aforesaid there is manifest error in this, to wit: That the demurrer to the said bill of complaint of said Franklin McVeagh, as amended, should have been overruled, and the circuit court of Cook county, Illinois, erred in sustaining the same, and in dismissing said amended bill of complaint, as did the said supreme court of Illinois in affirming the judgment of said circuit court. There is also error in this, to wit: That by the record aforesaid it appears that the judgment aforesaid given was given for the said August Newhaus, collector of taxes for the town of South Chicago, the Commmercial National Bank of Chicago, and Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, against the said Franklin McVeagh; whereas, by the law of the land, the said judgment ought to have been given for the said Franklin McVeagh against the said August Newhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. R. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King; and the said Franklin McVeagh prays that the judgment aforesaid may be reversed, annulled, and altogether held for nothing, and that he may be restored to all things which he hath lost by occasion of the said judgment, &c.

JAMES H. ROBERTS,
MELVILLE W. FULLER,
MATTOCKS & MASON,
Attorneys for Pl'f in error.

55 In the Supreme Court of the United States.

To the Hon. David Davis, one of the justices of the Supreme Court of the United States:

Your petitioner, Franklin McVeagh, respectfully represents and shows unto your honor that he resides in the city of Chicago, the county of Cook, and State of Illinois.

That on the 25th day of May, 1868, he exhibited his bill of complaint on the chancery side of the circuit court of Cook County against one August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, directors of said bank, alleging—

That your petitioner was, and had theretofore been, the owner of certain shares of the stock of the said defendant's bank, being a bank created and organized under the act of Congress of June, A. D. 1864, commonly called the national bank act.

That the authorities of the county of Cook & town of South Chicago had pretended, in the year 1867, to levy a State, county, & town tax for that year upon your petitioner's said shares, which tax was absolutely void, as was the statute of Illinois attempting to authorize the same,

56 because in contravention of said act of Congress and the federal Constitution, the reason and grounds for such allegation being fully detailed in said bill of complaint. And that the defendant Neuhaus was attempting to collect such void tax, while the said defendants, the bank and its directors, were threatening to pay the same and refusing to pay your petitioner certain dividends due to him on his said shares, unless he would permit them to deduct such illegal tax therefrom.

And praying for an injunction and other relief.

Your petitioner further shows that to said bill of complaint said defendants filed their demurrers, which were sustained by the said circuit court, and your petitioner's bill of complaint dismissed and final judgment rendered against him for costs, whereupon your petitioner prosecuted his writ of error from said judgment to the supreme court of the State of Illinois, which last-mentioned court is the tribunal of last resort in said State, and by which said judgment was affirmed.

That the chief justice of said supreme court of Illinois has, as a part of the order of affirmance of the judgment aforesaid, duly certified that the validity of a statute of the State of Illinois, and authority exercised under said State, was drawn in question in said suit, on the
57 ground of such statute and authority being repugnant to the Constitution and laws of the United States, and the decision was in favor of the validity of such State statute and exercise of State authority.

And also, that the construction of a statute of the United States was drawn in question in said suit, and the decision of the court was against the right, privilege, or exemption specially set up and claimed by your petitioner under such clause of said statute.

Wherefore, inasmuch as your petitioner is entitled, under the 25th section of the federal judiciary act, to prosecute his writ of error to the Supreme Court of the United States from the said judgment of the supreme court of Illinois, he prays that your honor may endorse hereon an order that such writ of error issue, and may approve the bond and sign the citation also herewith presented.

[SEAL.] FRANKLIN McVEAH,
By his solicitor, M. W. FULLER.

58 STATE OF ILLINOIS, *Cook County, ss:*

Personally comes Melville W. Fuller, and, being duly sworn, says that he is one of the solicitors of the within-named petitioner; that he makes this affidavit on his behalf; that he has read said petition, and knows the contents thereof, and believes the same to be strictly true as therein stated, and as appears by the record therein referred to.

MELVILLE W. FULLER.

Subscribed and sworn to before me, this 14th day of May, A. D. 1869.

[SEAL.] EUGENE B. WIGHT,
Notary Public.

(Indorsed:) In Supreme Court of the United States. 138. Franklin McVeagh, vs. August Neuhaus, collector, & als. Petition.

59 UNITED STATES OF AMERICA, *ss:*

The United States of America, to the honorable the judges of the supreme court of the State of Illinois, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea which is in the said supreme court of the State of

Illinois, before you, or some of you, being the highest court of law or equity of the said State, in which a decision could be had in said suit, between Franklin McVeagh, plaintiff in error, and August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, defendants in error, wherein was
60 drawn in question the validity of a statute of the said State of Illinois, and of authority exercised under the said State, on the ground of such statute and authority being repugnant to the Constitution and laws of the United States, and the decision was in favor of the validity of such State statute and the exercise of such authority, and wherein was also drawn in question the construction of a statute of the United States, and the decision of the court was against the right, privilege, or exemption specially set up and claimed under such statute, a manifest error hath happened to the great damage of the said Franklin McVeagh, as by his complaint appears:

We, being willing that the error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceed-
61 ings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington, on the first Monday of December next, in the said Supreme Court to be then and there held, that the record of proceedings aforesaid being inspected, the said Supreme Court may cause further to be done therein to correct that error what of right and according to the laws and customs of the United States should be done.

Witness the Honorable Salmon P. Chase, Chief Justice of the Supreme Court of the United States, this fifth day of June, in the year of our Lord one thousand eight hundred and sixty-nine, and of our independence the ninety-third year.

[SEAL.]

WM. H. BRADLEY,
Clerk of the Circuit Court of the United States,
for the Northern District of Illinois.

(Indorsed:) 138. Franklin McVeagh vs. August Neuhaus, collector, &c., & als. Writ of error.

62 Served June 23, 1869. J. M.

UNITED STATES OF AMERICA, *ss:*

To August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States to be holden at Washington on the first Monday of December next, pursuant to a writ of error filed in the clerk's office of the supreme court of the State of Illinois, in the third grand division thereof, wherein Franklin McVeagh is plaintiff, and you are de-

fendants in error, to show cause, if any there be, why the judgment in the said writ of error mentioned should not be corrected, and speedy justice should not be done to the parties in that behalf.

Witness the Honorable David Davis, justice of the said supreme court of the United States, this 5th day of June, in the year of our Lord one thousand eight hundred and sixty-nine.

DAVID DAVIS,
One of the Justices of the Supreme Court of the United States.

63 STATE OF ILLINOIS, *Cook County, ss:*

Personally comes John Mattocks, and, being duly sworn, on oath declares and says that he served the within citation on August Neuhaus, one of the within-named defendants, on the 23d day of June, A. D. 1869, by delivering a true copy thereof to him on that day.

JOHN MATTOCKS.

Subscribed and sworn to before me this 26th day of June, A. D. 1869.
ANSON SPERRY,
Notary Public.

STATE OF ILLINOIS, *Cook County, ss:*

Personally comes Melville W. Fuller, &, being duly sworn, on oath declares & says that he served the within citation on E. B. Wight, attorney of record of all the within-named defendants, except August Neuhaus, on the 9th day of June, A. D. 1869, by delivering to him a true copy thereof on that day.

MELVILLE W. FULLER.

Subscribed & sworn to before me this 26th of June, A. D. 1869.
M. BYRON RICH,
Notary Public.

(Indorsed:) In Supreme Court of the United States. Franklin McVeagh vs. August Neuhaus, collector, & als. Citation.

64 In the Supreme Court of the United States.

FRANKLIN MCVEAGH, PL'FF IN ERROR,
vs.
AUGUST NEUHAUS, COLLECTOR OF TAXES FOR the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, directors of said bank.
} Error to supreme court of Illinois.

Know all men by these presents that we, Franklin McVeagh, of the city of Chicago, county of Cook, and State of Illinois, as prin-
65 cipal, and John Mattocks and Edward G. Mason, of the same place, as sureties, are held and firmly bound unto August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, and Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry,

William H. Kretsinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, in the sum of two hundred and fifty dollars, to be paid to the said August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, Henry F. Eames, P. A. Westfall, H. Z. Culver, Bacon Wheeler, E. F. Pulsifer, Albert Keep, William H. Ferry, William H. Kretzinger, Alonzo Campbell, Alfred Cowles, Henry H. Taylor, N. O. Williams, and Henry W. King, their executors or adminstrators. To which payment, well and truly to be made, we bind ourselves and each of us, jointly and severally, and our and each of our heirs, executors, and administrators, firmly by these presents.

66 Sealed with our seals, and dated this day of May, A. D. 1869.

Whereas the above-named Franklin McVeagh has prosecuted a writ of error to the Supreme Court of the United States to reverse the judgment rendered in the above-entitled suit by the supreme court of the State of Illinois:

Now, therefore, the condition of this obligation is such, that if the above-named Franklin McVeagh shall prosecute his said writ of error to effect, and answer all costs if he shall fail to make good his plea, then this obligation shall be void; otherwise the same shall be and remain in full force and virtue.

FRANKLIN MACVEAGH. [L. S.]
JOHN MATTOCKS. [L. S.]
EDWARD G. MASON. [L. S.]

Sealed and delivered in the presence of—

67 I, Wm. H. Bradley, clerk circuit court of the United States in & for the northern district of Illinois, do hereby certify that, from my knowledge of Messrs. Mattocks & Mason, the sureties in the foregoing bond, I should consider the same perfectly good.

WM. H. BRADLEY, *Clk.*

Approved:

D. DAVIS, *Judge, &c.*

STATE OF ILLINOIS, *ss:*

I, Woodbury M. Taylor, clerk of the supreme court of the State of Illinois for the third grand division thereof, do hereby certify that the foregoing is a true copy of a bond filed in this office in the case of Franklin McVeagh vs. August Newhaus, collector of taxes, &c., et al.

In witness whereof, I have hereunto set my hand and placed the [the] seal of said supreme court, at Ottawa, this day of , A. D. 1869.

[SEAL.] W. M. TAYLOR.

(Indorsed:) 138. Franklin McVeagh vs. August Newhaus. Bond.

(Indorsement on record:) Illinois sup. court. No. 247. Franklin McVeagh, plaintiff in error, vs. August Neuhaus, collector of taxes for the town of South Chicago, the Commercial National Bank of Chicago, et al.

Filed 16th August, 1869.